



Before You File Forms 1099 and W-2G

Have you ever had to resolve TIN/name mismatch notice problems? Do you know what is required in order to avoid mismatch penalties in the future?

Although information return filing and mismatch penalties have been topics of discussion in this newsletter several times, here is one more pre-filing tip that you can implement NOW that may help you avoid problems in the future...

- Check your 1099/W-2G data before you file your information returns.
- Run a report with a "sort" by TIN to look for numbers that have more than one name associated with them.
- Then, run those reports again with a "sort" by name—do you have any names on that list that have more than one TIN?

Is there a difference in TIN that could be attributed to an input error or a transposed number? Are there any transactions with no TIN, or an obviously improper TIN?

If you run these reports NOW, you will have time to resolve the identified discrepancies before the information returns are due.

Double-check the information obtained from the customer at the time of the transaction—do you have copies of documents in your files that can resolve the difference? Can you contact the customer to request a confirmation of the proper information?

Along with proper identification procedures at the time of the transaction and proper follow-up procedures when you've been notified by IRS of a potential mismatch, attempting to resolve a problem before filing can help you establish a reasonable basis for waiver of a mismatch penalty...and perhaps reduce or even eliminate the notices altogether!



Double check the information obtained from the customer at the time of the transaction....

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FIRE...Filing Information Returns Electronically

If you file 250 or more Information Returns for any calendar year, the IRS requires that they be filed electronically. Even if you file fewer than 250 returns, you are encouraged to sign up and file electronically.

It is time to stop using the antiquated paper returns and start filing your Information Returns electronically now. Information Returns are filed electronically using software that can produce the file in the proper format as required by Publication 1220 via the FIRE (Filing Information Returns Electronically) system at <http://fire.irs.gov>. The FIRE System is conveniently available 24 hours a day, 7 days a week.

The following information returns can be filed electronically: Forms 1042-S, 1098, 1099, 5498, 8027, and W-2G.

Participants are required to submit Form 4419, Application for Filing Information Returns Electronically, to request authorization to file Information Returns with the Internal Revenue Service (IRS)/Enterprise Computing Center (ECC). Once approved, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned. New users should submit Form 4419 to IRS/ECC at least 30 days before the due date of the returns for current year processing. Fax your completed Form 4419 to (877-477-0572) or mail to:

Internal Revenue Service Enterprise Computing Center—MTB (ECC-MTB) Information Reporting Program
230 Murall Drive, Kearneysville, WV 25430

BENEFITS OF FILING ELECTRONICALLY

- It's Paperless
- It's Secure...supports SSL-128 bit encryption
- It's Easy to Use ...there is better customer service due to online availability of transmitter files
- It's Efficient...email notification of file status within 1 to 2 business days on most forms
- It's Fast...compressed files with PKZIP or WINZIP reduce transmission time by up to 95%
- It's Flexible...due dates are extended for electronically filed forms 1098, 1099, 8027 and W-2G from February 28 to March 31 each year.

For more information about the FIRE system and how to use it, download Publication 3609, File Information Returns Electronically, from the IRS Website or call your Indian Tribal Specialist for a copy. Filers may also contact the IRS/ECC toll free at 1-866-455-7438 extension 3 for customer service questions.



IRS Announces 2010 Standard Mileage Rates

The Internal Revenue Service issued the 2010 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2010, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 50 cents per mile for business miles driven
- 16.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The new rates for business, medical and moving purposes are slightly lower than last year's. The mileage rates for 2010 reflect generally lower transportation costs compared to a year ago.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs as determined by the same study. Independent contractor Runzheimer International conducted the study.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for any vehicle used for hire or for more than four vehicles used simultaneously.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Revenue Procedure 2009-54 contains additional details regarding the standard mileage rates.

For more information, visit the IRS web site at www.irs.gov.

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Tax News For You!

Individual Tribal Member Information

Need Help Preparing Your Tax Return? VITA provides free assistance!

If you need assistance with your tax return, you may be able to get help at a volunteer tax preparation site. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns. Volunteer programs are aimed at taxpayers with low- to moderate-income (generally, \$49,000 and below). Trained community volunteers can help you find out if you're eligible for special credits, such as Earned Income Tax Credit, Child Tax Credit, and the American Opportunity Education Credit.

In addition to free tax return preparation assistance, most sites also offer free electronic filing (e-filing). Individuals taking advantage of the e-file program receive their refunds in half the time compared to returns filed on paper – even faster if you have your refund deposited directly into your bank account.

People should bring all wage and earnings statements (Forms W-2), interest and dividend statements (Forms 1099), a copy of last year's return, Social Security Numbers (or Individual Tax Identification Numbers) and birth dates for each person shown on the return and any other information concerning their income and expenses for 2009. For joint returns, both spouses must be present to sign the required forms.

Volunteer sites may be operated by AARP's Tax-Aide program, or by other VITA (Volunteer Income Tax Assistance) organizations. To locate all the nearest volunteer sites, call the IRS at 1-800-829-1040. You can also find Tax-Aide sites by using the [site locator](#) at AARP Tax-Aide's web site, or calling 1-888-227-7669. In California, the [Franchise Tax Board's website](#) allows you to search for volunteer sites by entering your zip code.

Making Work Pay Credit: Schedule M

In 2009 and 2010, the Making Work Pay provision of the American Recovery and Reinvestment Act will provide a **refundable tax credit** of up to \$400 for working individuals and up to \$800 for married taxpayers filing joint returns. This tax credit will be calculated at a rate of 6.2 percent of earned income and will phase out for taxpayers with modified adjusted gross income in excess of \$75,000, or \$150,000 for married couples filing jointly.

People receiving Social Security or Veterans disability benefits received a \$250 Economic Recovery payment earlier this year. Government retirees who are not covered by Social Security may claim a \$250 Government Retiree credit on their 2009 tax return. If you also had earned income, your Making Work Pay credit will be reduced by the Economic Recovery payment or Government Retiree credit.

Complete Schedule M, Making Work Pay and Government Retiree Credits, to calculate the amount of credit to be included on your 2009 tax return.



Tax News For You!

Individual Tribal Member Information

Expanded Homebuyer Credit

New legislation extends the deadlines for purchasing a home, and expands the first-time homebuyer credit to include long-time homeowners buying a replacement residence. Income limitations have also been raised to allow more homeowners to qualify.

Under the new law, an eligible taxpayer must buy, or enter into a binding contract to buy, a principal residence on or before April 30, 2010 and close on the home by June 30, 2010. For qualifying purchases in 2010, taxpayers have the option of claiming the credit on either their 2009 or 2010 return. The maximum amount of the credit for first-time homebuyers remains \$8,000, and no repayment of the credit is required as long as the taxpayer lives in the home for at least 36 months after purchase.

The new law also allows long-time homeowners who buy a replacement principal residence to claim a homebuyer credit of up to \$6,500 (up to \$3,250 for a married individual filing separately). They must have lived in the same principal residence for any five-consecutive year period during the eight-year period that ended on the date the replacement home is purchased.

People with higher incomes can now qualify for the credit. The new law raises the income limits for homes purchased after Nov. 6, 2009. The credit phases out for individual taxpayers with modified adjusted gross income (MAGI) between \$125,000 and \$145,000 (between \$225,000 and \$245,000 for joint filers.)

Several new restrictions apply to homes purchased after Nov. 6, 2009.

- Purchasers must attach a properly executed settlement statement to their return.
- No credit is available if the purchase price of the home exceeds \$800,000.
- The purchaser must be at least 18 years old on the date of purchase. For a married couple, only one spouse must meet this age requirement.
- A dependent is not eligible for the credit.

Additionally, there are new benefits for members of the military:

- Members of the uniformed services who were on qualified extended official duty outside the United States for at least 90 days during the period from January 1, 2009 and April 30, 2010 have an extra year to buy a principal residence in the U.S. and qualify for the credit.
- In many cases, the credit repayment requirement is waived for members of the uniformed services if the change in residence is connected to qualified extended official duty.

Editors Note: It appears that these credits are not likely to be renewed when they expire.



Buy US Savings Bonds With Your Tax Refund

Buy US Savings Bonds with your Tax Refund

Starting in January 2010, you will have a unique opportunity to increase your savings by purchasing United States Series I Savings Bonds with your tax refunds. Buying Savings Bonds is a great way to start or increase overall savings. In addition, it is easy when you use IRS Form 8888 – just ask your tax preparer!

What are U.S. Savings Bonds?

U.S. Savings Bonds are savings instruments for individual savers issued by the U. S. Department of the Treasury.

For purposes of this program, only Series I US Savings Bonds are being offered on tax returns. Series I Bonds are sold at face value (a \$50 bond costs \$50), and grow in value for up to 30 years. You must purchase bonds *with your tax refund* in increments of \$50. In any single calendar year you can purchase up to \$5,000 of Series I Savings Bonds under this program.

You may redeem Savings Bonds for principal and accrued earnings anytime after the first 12 months after you purchased it (or earlier if you live in an area affected by a natural disaster). If you redeem a Savings Bond within the first five years you hold it, the three most recent months' interest will be forfeited. After five years, no penalty will apply when bonds are redeemed.

Series I Bonds pay interest based on a combination of a fixed rate (which remains the same throughout the life of the Savings Bond) and a semiannual inflation rate, which is updated each May and November. Savings Bonds accrue interest until you redeem them or until they reach their final maturity in 30 years.

The current interest rate for Series I Savings Bonds that will be in place during the 2010 Filing Season is 3.36%. The 3.36% includes a fixed rate of .30% (which will be applicable for the entire life of the I Bond purchased) and a 3.06% annualized rate of inflation. The 3.06% interest rate will apply from the time of purchase through April 30, 2010 when a new semi-annual rate of interest will be announced.

The interest earned by purchasing and holding Savings Bonds is subject to federal tax at the time you redeem the bonds. However, interest earned on Savings Bonds is not taxable at the state or local level.

How can you buy Savings Bonds at a VITA or TCE Site?

For the 2010 Filing Season, you can choose to save all or part of your refund by requesting Savings

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Bonds on an IRS Form 8888, *Direct Deposit of Refund to More Than One Account*. The use of Form 8888 to purchase Savings Bonds will generally require that you have another account in which to deposit the remaining amount of your refund after the purchase of Savings Bonds.

During the 2010 Filing Season, you will be able to purchase Savings Bonds with your tax refunds in multiples of \$50, up to the yearly maximum of \$5,000. Purchasing Savings Bonds in multiples other than \$50 will instead trigger the issuance of paper refund check to the taxpayer for the entire amount of their refund.

Just tell your tax preparer you want to buy Savings Bonds with part of your refund!

Receipt of Series I Savings Bonds

Taxpayers who purchase US Savings Bonds with their tax refunds will receive their paper bonds in the mail at the address used on their tax return. The issuance of the Savings Bonds could take up to three weeks. You will generally receive the paper bonds after you have received the remainder of your tax refund from the IRS.

For bond purchases in amounts of \$250 or less made with a tax refund, you will receive Series I bonds in \$50 denominations. For bond purchases in excess of \$250, the first \$250 will be fulfilled with \$50 bonds, then the remainder will be fulfilled with the fewest possible additional bonds.

Errors on the return that change the refund amount will result in a failed bond purchase. If you have a prior tax or other obligation (child support, loan payment), IRS will not fulfill the bond request, and will mail the entire refund amount to you using a paper check.

To check the status of a bond purchase, you may go to [Where's My Refund](#) on IRS.gov or call 1-800-829-1954. If the IRS has processed the refund and placed the request for the bond, then please contact the Treasury Retail Securities Site at 1-800-245-2804.

Mandatory Electronic Filing

Filing season is upon us once again. If you are required to file 250 or more Forms W-2G or 250 or more Forms 1099-MISC during a calendar year, you must file them electronically unless the IRS grants you a waiver. You may request a waiver on Form 8508, *Request for Waiver From Filing Information Returns Electronically/Magnetically*. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2G or 1099-MISC. You may be charged a penalty if you fail to file electronically when required.



Tax News For You!

Individual Tribal Member Information

EITC Awareness Day is January 29, 2010!

The Earned Income Tax Credit (EITC) is a refundable federal income tax credit for low-income working individuals and families. When the credit exceeds the amount of taxes owed, it results in a tax refund to those who qualify for and claim the credit. EITC can bring money into communities.

The IRS Partner Toolkit at www.eitc.irs.gov provides EITC resources such as state-by-state statistics, ready-to-use presentations, fact sheets that can be used in outreach efforts, a sample "tweet", letter to the editor, newsletter article, web article, "widget" (coming soon) and an "on-hold" message.

Remember:

- *New EITC provisions mean more money for larger families.*
- *EITC can be a financial boost for working people hit by hard economic times.*
- *One in four eligible taxpayers could miss out because they don't check it out.*

The EITC program enjoys relatively high participation rates; between 75 and 80 percent of eligible taxpayers claim the credit. Nonetheless, the IRS works hard to identify and reach the remaining EITC eligible taxpayers. The IRS is committed to maximizing participation while minimizing error. This year we are emphasizing efforts for the following hard-to-reach audiences:

- Rural
- Self-employed
- People with disabilities
- Senior citizens (grandparents)
- Limited English Proficiency
- Non-filers
- Those who may have recently become eligible due to a change in income or marital status such as divorce, unemployment, etc.

The EITC Assistant (available late January) can help people determine if they qualify. Access it on the internet at www.irs.gov/individuals/article/0,,id=130102,00.html.



Tax Return Preparer Fraud

Return preparer fraud generally involves the preparation and filing of false income tax returns by preparers who claim inflated personal or business expenses, false deductions, unallowable credits or excessive exemptions on returns prepared for their clients. This includes inflated requests for the special one-time refund of the long-distance telephone tax. Preparers may also manipulate income figures to obtain tax credits, such as the Earned Income Tax Credit, fraudulently.

In some situations, the client (taxpayer) may not have knowledge of the false expenses, deductions, exemptions and/or credits shown on their tax returns. However, when the IRS detects the false return, the taxpayer — not the return preparer — must pay the additional taxes and interest and may be subject to penalties.

The IRS Return Preparer Program focuses on enhancing compliance in the return-preparer community by investigating and referring criminal activity by return preparers to the Department of Justice for prosecution and/or asserting appropriate civil penalties against unscrupulous return preparers.

While most preparers provide excellent service to their clients, the IRS urges taxpayers to be very careful when choosing a tax preparer. Taxpayers should be as careful as they would be in choosing a doctor or a lawyer. It is important to know that even if someone else prepares a tax return, the taxpayer is ultimately responsible for all the information on the tax return.

Helpful Hints When Choosing a Return Preparer

- Be careful with tax preparers who claim they can obtain larger refunds than other preparers.
- Avoid preparers who base their fee on a percentage of the amount of the refund.
- Stay away from preparers who claim that many, if not most, phone customers can get hundreds of dollars or more back under the telephone tax refund program.
- Use a reputable tax professional who signs your tax return and provides you with a copy for your records.
- Consider whether the individual or firm will be around to answer questions about the preparation of your tax return months, or even years, after the return has been filed.
- Review your return before you sign it and ask questions on entries you don't understand.
- No matter who prepares your tax return, you (the taxpayer) are ultimately responsible for all of the information on your tax return. Therefore, never sign a blank tax form.
- Find out the person's credentials. Only attorneys, CPAs and enrolled agents can represent tax payers before the IRS in all matters including audits, collection and appeals.
- Other return preparers may only represent taxpayers for audits of returns they actually prepared.
- Find out if the preparer is affiliated with a professional organization that provides its members with continuing education and resources and holds them to a code of ethics.
- Ask questions. Do you know anyone who has used the tax professional? Were they satisfied with the service they received?



This reprint from Pub. 3908, Gaming Tax Law ... for Indian Tribal Governments, is provided as a reminder due to the preliminary findings of ITG compliance activities in California (see page 11).

Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, & Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, is used to report payments made to nonresident aliens and required withholding. Form 1042-T is filed with paper Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. All of these forms are submitted to the Internal Revenue Service by March 15th of the following year.

If you file 250 or more Forms 1042-S during a year, then the casino must submit them electronically. Electronic submissions are filed using the Filing Information Returns Electronically (FIRE) System. The FIRE System operates 24 hours a day, 7 days a week, at <http://fire.irs.gov>. For more information, see Publication 1187.

Beginning with tax year 2008, processing year 2009, Form 1042-S can no longer be filed using magnetic media. Form 1042-S for 2008 and later years can only be filed on paper or electronically.

How do you verify if the winner is a resident or nonresident alien? If someone wasn't able to provide their valid drivers license and their social security number, then you should request other forms of identification. Usually nonresident aliens (commonly known as foreign persons) are visitors from other countries or temporarily residing in the U.S. In some cases, the winner might not have a passport or visa.

An alien may have one or more of the following forms of identification cards: U.S. or foreign driver's license, national identification card, U.S. state issued identification card, passport, visa, U.S. military identification card, U.S. Citizenship and Immigration Service (USCIS) photo identification, and/or resident alien card (so called the "green card").

If the individual is a Nonresident Alien, then a Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, is used to report payments made. Unlike the requirements for Forms W-2G and 1099, there is no dollar threshold for withholding or reporting purposes. Therefore, any gambling winnings or other payments made to a nonresident alien must be reported and taxes must be withheld. The withholding rate on nonresident aliens is generally 30 percent, unless the foreign country has a treaty with the U.S. for a lower rate.

Nonresident aliens may claim a lower withholding under a treaty, if applicable, by filing Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding. Refer to Publication 901, U.S. Tax Treaties and Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities. The Form W-8BEN is used to receive a reduced rate or an exemption from withholding, as a resident from a tax treaty country, but a winner still needs to provide a U.S. Taxpayer Identification Number to receive this treatment. If a winner is from a treaty country, but he does not have a U.S. Taxpayer Identification Number, then withhold at 30% on Form 1042-S.

Exception – Winnings from certain games are exempt from taxation. No tax is imposed on, and no reporting is required for, gambling income of a nonresident alien playing traditional blackjack, baccarat, craps, roulette, and big-6 wheel games in the United States.



Notes from the Western Edition Editor: “SPEC”, 1042, Pub 3908, & ITG Staff

Happy New Year! With this first 2010 Western Edition of ITG News, we have “partnered” with the IRS Stakeholder, Partnership, Education & Communication (“SPEC”) division to provide articles pertaining to the 1040 filing season. There is a follow-up to the previous **homebuyer tax credit** article, as the expansion of this credit continues to provide opportunities to tribal members. Note the deadline dates, as it appears that the homebuyer credits are not likely to be renewed when they expire. **Making Work Pay** provides information on calculating and claiming this credit. The **VITA** article is also a contribution from SPEC and we are hopeful that qualifying tribal members consider utilizing this assistance with the preparation of their tax returns. We look forward to future articles from SPEC staff and appreciate their efforts. The **EITC** article is published nationwide, and includes helpful links.

As discussed in the April, 2009 edition, **1042 compliance activities** have been occurring nationwide. Preliminary results in California indicate, at several locations, there is a **lack of withholding at 30%** on payments to Non-Resident Aliens from Canada and Mexico. These are not countries that have treaties allowing for a reduced withholding rate. For countries that do have treaties with the U.S. allowing for reduced withholding rates, we are seeing many instances in which the Individual Taxpayer Identification Numbers are not being secured and/or not being included on line 6 of Form W-8BEN. Given the potential 30% withholding liability, we strongly encourage **revisiting your controls and reviewing your internal/external testing** to ensure adherence to these requirements. The 1042 article in this edition is a reprint from our Pub 3908 as a reminder of filing and withholding requirements.

Speaking of the **Pub 3908, Indian Gaming Tax Law**, it is anticipated it will be **revised** in 2010. An ITG team has begun the process of considering changes and additions to the publication. I can tell you from having served on that team in 2008, input from tribal entities is given careful consideration. The last 3908 revision saw many important changes that were a result of suggestions made by tribal entities. You may submit suggestions thru your ITG Specialist and/or directly to the team (thru this editor, Scott.J.Karafin@irs.gov). A cut-off date has not been established, but to be sure you are heard I suggest you submit by April 15th, 2010.

The New Year brings a big change in our western area **ITG Staff**. Many of you have met **John Saltmarsh**, worked on tribal issues with him, and/or attended conferences/workshops in which he presented. John has been the Western area ITG Manager since our ITG division “stood up” in 2000. His “tell it like it is” approach and 25 years of IRS management experience has been “appreciated” both within our ITG family and Indian Country. John will be widening his sphere of influence nationwide as the new Field Operations Manager. While we congratulate John, we welcome “one of our own”, **Gil Akers**, who has been selected as the new ITG Group Manager for our western area. Those of you who have worked with Gil are well aware of his professionalism, technical expertise, and accessibility. The reassignment of his Tribes has not yet been determined, so for the time being we direct you to Gil.

If you have any suggestions for articles please submit directly to this editor. Wishing all a Happy, Healthy New Year!



Message from the Director

Happy New Year from all of us at the Indian Tribal Governments Office! We hope that 2010 finds all of you well and we look forward to working with you as we begin the new decade.

As the calendar turns to a new year, each of us must turn our attention to our various roles in tax filing season. If you're involved in payroll, it is time to prepare year-end reporting for your employees and issue information returns. You will see that most of the material in this edition of the newsletter is focused on assisting you with those activities. You will also find extensive material on our website www.irs.gov/tribes. In addition, your ITG Specialists are available to answer any questions or assist with any problems you may encounter as you complete those year-end responsibilities.

Each of us also needs to begin preparing to file our individual tax returns. The IRS offers many free or low cost methods for you to file your return. In most instances, you can file electronically and save time as well as receive any refund you may be entitled to very quickly. Through our Volunteer Income Tax Assistance (VITA) program, you can also walk into a site and have your return prepared for free. Those sites are staffed by volunteers and sponsored by a variety of organizations and Tribal Governments. I'd like to thank the Tribes that have dedicated resources to supporting the VITA program. Information on important individual filing topics is also included in this newsletter, including information on qualifying for the Earned Income Tax Credit (EITC) and how to find the VITA site nearest you.

A new year offers a time for renewal. In this new year, ITG would like to renew our efforts in providing outreach and education to Tribes. Many of you have asked us for expanded opportunities for training and workshops. We have heard you and plan to begin expanding the frequency of classes we have traditionally offered, such as Basic Employment Tax or Title 31. But we would also like to offer new topic areas and more focused training to fit your specific issues. We would like to target our workshops to the tax compliance areas of greatest concern for your Tribe. I'd like to encourage you to contact your assigned ITG Specialist and let them know what training or additional assistance you'd like to see offered in your area. They will use your input to ensure that we tailor our training to your needs, including determining where the training is offered.

All of us in ITG look forward to another year of working with the dedicated staff of the Tribal Governments and send you our wishes for a happy and healthy new year!

Christie Jacobs

Federal Tax Calendar for First Quarter 2010

January 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4 * Make a deposit for 12/26-12/29	5	6 * Make a deposit for 12/30-1/1	7	8 * Make a deposit for 1/2-1/5	9
10	11 Employees report December tip in- come to employers if \$20 or more	12	13 * Make a deposit for 1/6-1/8	14	15 * Make a deposit for 1/9-1/12 ** make a deposit for December if under the monthly deposit rule	16
17	18	19	20 * Make a deposit for 1/13-1/15	21	22 * Make a deposit for 1/16-1/19	23
24/31	25	26	27 * Make a deposit for 1/20-1/22	28	29 * Make a deposit for 1/23-1/26	30

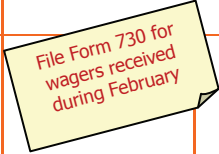
February 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 Issue W-2's, W-2G's and 1099's to Recipients File Form 941 the 4th calendar quarter of 2009 Form 730 for wagers received during December	2	3 * Make a deposit for 1/27-1/29	4	5 * Make a deposit for 1/30-2/2	6
7	8		10 * Make a deposit for 2/3-2/5 Employees report January tip income to employers if \$20	11	12 * Make a deposit for 2/6-2/9	13
14	15	16 ** make a deposit for January if under the monthly deposit	17 * Make a deposit for 2/10-2/12	18	19 * Make a deposit for 2/13-2/16	20
21	22	23	24 * Make a deposit for 2/17-2/19	25	26 * Make a deposit for 2/20-2/23	27
28						

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.

March 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3 * Make a deposit for 2/24-2/26	4	5 * Make a deposit for 2/27-3/2	6
7	8	9	10 Make a deposit for 3/3-3/5 Employees report February tip income to employers if \$20 or more	11	12 * Make a deposit for 3/6-3/9	13
14	15 ** make a deposit for February if under the monthly deposit rule	16	17 * Make a deposit for 3/10-3/12	18	19 * Make a deposit for 3/13-3/16	20
21	22	23	24 * Make a deposit for 3/17-3/19	25	26 * Make a deposit for 3/20-3/23	27
28	29	30	31 * Make a deposit for 3/24-3/26			

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

February 1st

- > File Form 941 for the 4rd quarter of 2009. If all deposits were paid on time and in full, file by February 10th.
- > If pre-qualified for simplified payroll filing, file Form 944. If all deposits are fully paid on time, file by February 10th.
- > File Form 940 for 2009 if liable for Federal Unemployment Tax (not participating or current with state unemployment tax). If all deposits are paid on time and in full, file by February 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during December 2009.
- > File Form 944 for 2009 if required in lieu of Form 941. If all deposits are paid on time and in full, file by February 10th.
- > File Form 945 for 2009. If all deposits are paid on time and in full, file by February 10th.
- > File Form 943 for 2009 (agricultural entities). If all deposits are paid on time and in full, file by February 10th.

March 1st

- > File Form 730 and pay the tax on applicable wagers accepted during January 2010.
- > File information returns for all payments reported to recipients on Forms 1099, 1098, 5498, and W-2G, using Form 1096 as a transmittal. If filing these forms electronically, file by March 31st.
- > File Form W-3, along with copy A of Forms W-2 you issued for 2009. File by March 31st if filing electronically.
- > File Form 8027 if you are a large food and beverage establishment. File by March 31st if filing electronically.

March 31st

- > File Form 730 and pay the tax on applicable wagers accepted during February 2010.